

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF <u>OTTUMWA</u> , IOWA DUE: December 1, 2016		16209000700000 CITY OF OTTUMWA 105 E THIRD STREET OTTUMWA, IA 52501 <i>(Please correct any error in name, address, and ZIP Code)</i>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	12,678,167		12,678,167	12,002,249
Less: Uncollected property taxes-levy year	0		0	10,000
Net current property taxes	12,678,167		12,678,167	11,992,249
Delinquent property taxes	4,010		4,010	
TIF revenues	911,459		911,459	909,221
Other city taxes	4,297,607	0	4,297,607	4,958,054
Licenses and permits	364,474	0	364,474	253,011
Use of money and property	506,038	45,440	551,478	660,233
Intergovernmental	6,598,485	704,520	7,303,005	16,304,973
Charges for fees and service	4,330,795	12,267,927	16,598,722	17,108,901
Special assessments	272	0	272	47,000
Miscellaneous	2,668,419	678,122	3,346,541	3,211,971
Other financing sources	12,029,778	2,654,286	14,684,064	16,917,087
Total revenues and other sources	44,389,504	16,350,295	60,739,799	72,362,700
Expenditures and Other Financing Uses				
Public safety	7,985,171	0	7,985,171	8,269,751
Public works	6,776,630	0	6,776,630	7,943,697
Health and social services	654,607	0	654,607	800,411
Culture and recreation	2,953,822	0	2,953,822	3,073,810
Community and economic development	732,401	0	732,401	1,506,097
General government	3,118,852	0	3,118,852	3,125,836
Debt service	4,884,978	0	4,884,978	4,885,239
Capital projects	8,668,441	0	8,668,441	21,521,722
Total governmental activities expenditures	35,774,902	0	35,774,902	51,126,563
Business type activities	0	14,097,146	14,097,146	14,309,837
Total ALL expenditures	35,774,902	14,097,146	49,872,048	65,436,400
Other financing uses, including transfers out	11,659,248	2,039,312	13,698,560	15,173,923
Total ALL expenditures/And other financing uses	47,434,150	16,136,458	63,570,608	80,610,323
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-3,044,646	213,837	-2,830,809	-8,247,623
Beginning fund balance July 1, 2015	22,629,104	10,617,202	33,246,306	33,246,306
Ending fund balance June 30, 2016	19,584,458	10,831,039	30,415,497	24,998,683
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 12,607,500	Other long-term debt	\$ 0
Revenue debt	\$ 12,887,264	Short-term debt	\$ 0
TIF Revenue debt	\$ 5,252,500		
		General obligation debt limit	\$ 48,544,722

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		9-08-2016	<input checked="checked" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Amanda Valent		641	683-0620	
Signature of Mayor or other City official (Name and Title)			Date signed	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF OTTUMWA						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)		(h)						
1	Section A - TAXES											1			
2	Taxes levied on property	5,096,397	5,575,291		2,006,479			12,678,167			12,678,167	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	5,096,397	5,575,291		2,006,479	0		12,678,167		T01	12,678,167	4			
5	Delinquent property taxes	2,479	556		975			4,010		T01	4,010	5			
6	Total property tax	5,098,876	5,575,847		2,007,454	0	0	12,682,177			12,682,177	6			
7	TIF revenues			911,459				911,459		T01	911,459	7			
	Other city taxes														
8	Utility tax replacement excise taxes	150,850	35,879		59,333			246,062		T15	246,062	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	278,561						278,561		T15	278,561	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax	7,551						7,551		T19	7,551	12			
13	Hotel/motel tax	481,403						481,403		T19	481,403	13			
14	Other local option taxes		3,284,030					3,284,030		T09	3,284,030	14			
15	TOTAL OTHER CITY TAXES	918,365	3,319,909	0	59,333	0	0	4,297,607	0		4,297,607	15			
16	Section B - LICENSES AND PERMITS	364,474						364,474		T29	364,474	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	44,081	15,171	1,482		10,194	5,760	76,688	45,440	U20	122,128	18			
19	Rents and royalties	2,810	426,540					429,350		U40	429,350	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	46,891	441,711	1,482	0	10,194	5,760	506,038	45,440		551,478	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants	225,099	21,518			1,397,395		1,644,012	388,723	B89	2,032,735	27			
28	Community development block grants		122,058					122,058		B50	122,058	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes	39,134						39,134		B30	39,134	31			
32								0			0	32			
33	Total Federal grants and reimbursements	264,233	143,576	0	0	1,397,395	0	1,805,204	388,723		2,193,927	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF OTTUMWA						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		3,092,324					3,092,324		C46	3,092,324	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	26,118	42,412			1,089,186		1,157,716	267,899	C89	1,425,615	49		
50	Iowa Department of Transportation		239,973					239,973		C89	239,973	50		
51	Iowa Department of Natural Resources					15,000		15,000		C89	15,000	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim							0		C89	0	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	26,118	3,374,709	0	0	1,104,186	0	4,505,013	267,899		4,772,912	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	167,991	120,277					288,268	47,898		336,166	63		
64	Library service							0		D89	0	64		
65	Township contributions							0		D89	0	65		
66	Fire/EMT service							0		D89	0	66		
67								0		D89	0	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	167,991	120,277	0	0	0	0	288,268	47,898		336,166	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	458,342	3,638,562	0	0	2,501,581	0	6,598,485	704,520		7,303,005	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0		A91	0	73		
74	Sewer							0	5,964,592	A80	5,964,592	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking	10,169						10,169		A60	10,169	77		
78	Airport		171,421					171,421		A01	171,421	78		
79	Landfill/garbage	1,801,031						1,801,031	1,962,899	A81	3,763,930	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF OTTUMWA						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0	124,692	A94	124,692	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	75,222						75,222		A89	75,222	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	10,651						10,651		A89	10,651	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges		115,880					115,880		A03	115,880	98				
99	Library charges		17,641					17,641		A89	17,641	99				
100	Park, recreation, and cultural charges	473,655						473,655	803,412	A61	1,277,067	100				
101	Animal control charges	16,860						16,860		A89	16,860	101				
102	Other charges - Specify	1,182,723	455,542					1,638,265			1,638,265	102				
103	Group Health							0	3,412,332		3,412,332	103				
104	TOTAL CHARGES FOR SERVICE	3,570,311	760,484	0	0	0	0	4,330,795	12,267,927		16,598,722	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	272						272		U01	272	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	12,500	687,967			749,505		1,449,972		U99	1,449,972	108				
109	Deposits and sales/fuel tax refunds		814					814		U99	814	109				
110	Sale of property and merchandise	3,879	5,150					9,029	34,915	U11	43,944	110				
111	Fines	241,276	31,084					272,360		U30	272,360	111				
112	Internal service charges		498,098					498,098		NR	498,098	112				
113	Other miscellaneous - Specify	67,492	58,066			1,381		126,939	643,207		770,146	113				
114	Medicare Subsidy, Stop Loss Recoveries, Rebates		163,157					163,157			163,157	114				
115	Reimbursements					468,050		468,050			468,050	115				
116	Ottumwa Water Works Debt Payment				-320,000			-320,000			-320,000	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	325,147	1,444,336	0	-320,000	1,218,936	0	2,668,419	678,122		3,346,541	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF OTTUMWA						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	10,782,678	15,180,849	912,941	1,746,787	3,730,711	5,760	32,359,726	13,696,009		46,055,735	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales	59,109					10,492	69,601		NR	69,601	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					915,903		915,903		NR	915,903	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	3,673,180	2,642,520		2,271,916	1,599,946		10,187,562	2,654,286		12,841,848	127				
128	Internal TIF loans and transfers in		8,428		848,284			856,712			856,712	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	3,732,289	2,650,948	0	3,120,200	2,515,849	10,492	12,029,778	2,654,286		14,684,064	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	14,514,967	17,831,797	912,941	4,866,987	6,246,560	16,252	44,389,504	16,350,295		60,739,799	132				
133												133				
134	Beginning fund balance July 1, 2015	3,212,759	11,433,177	-216,297	1,694,589	5,675,927	828,949	22,629,104	10,617,202		33,246,306	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	17,727,726	29,264,974	696,644	6,561,576	11,922,487	845,201	67,018,608	26,967,497		93,986,105	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF OTTUMWA						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	4,452,720	92,082					4,544,802		E62	4,544,802	2		
3	Purchase of land and equipment	32,136	79,977					112,113		G62	112,113	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation	13,503						13,503		E89	13,503	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	3,003,097	231,355					3,234,452		E24	3,234,452	13		
14	Purchase of land and equipment		64,912					64,912		G24	64,912	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation							0		E32	0	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	15,389						15,389		E32	15,389	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	7,516,845	468,326		0	0	0	7,985,171			7,985,171	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF OTTUMWA						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section B — PUBLIC WORKS											41				
42	Roads, bridges, sidewalks — Current operation		2,120,299					2,120,299		E44	2,120,299	42				
43	Purchase of land and equipment		4,570					4,570		G44	4,570	43				
44	Construction							0		F44	0	44				
45	Parking meter and off-street — Current operation	10,032						10,032		E60	10,032	45				
46	Purchase of land and equipment							0		G60	0	46				
47	Construction							0		F60	0	47				
48	Street lighting — Current operation		387,087					387,087		E44	387,087	48				
49	Traffic control safety — Current operation		455,350					455,350		E44	455,350	49				
50	Purchase of land and equipment		12,942					12,942		G44	12,942	50				
51	Construction							0		F44	0	51				
52	Snow removal — Current operation		275,277					275,277		E44	275,277	52				
53	Purchase of land and equipment							0		G44	0	53				
54	Highway engineering — Current operation	396,172						396,172		E44	396,172	54				
55	Purchase of land and equipment	5,199						5,199		G44	5,199	55				
56	Construction							0		F44	0	56				
57	Street cleaning — Current operation		190,561					190,561		E81	190,561	57				
58	Purchase of land and equipment							0		G81	0	58				
59	Airport (if not an enterprise) — Current operation		624,226					624,226		E01	624,226	59				
60	Purchase of land and equipment							0		G01	0	60				
61	Construction							0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation	1,725,177						1,725,177		E81	1,725,177	62				
63	Purchase of land and equipment							0		G81	0	63				
64	Construction							0		F81	0	64				
65	Other public works — Current operation		569,738					569,738		E89	569,738	65				
66	Purchase of land and equipment							0		G89	0	66				
67	Construction							0		F89	0	67				
68								0			0	68				
69								0			0	69				
70								0			0	70				
71								0			0	71				
72								0			0	72				
73								0			0	73				
74								0			0	74				
75								0			0	75				
76								0			0	76				
77								0			0	77				
78								0			0	78				
79								0			0	79				
80	TOTAL PUBLIC WORKS	2,136,580	4,640,050		0	0	0	6,776,630			6,776,630	80				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF OTTUMWA		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation	536,310						536,310		E32	536,310	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	13,920	104,377					118,297		E79	118,297	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	550,230	104,377					654,607			654,607	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF OTTUMWA		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation		843,752					843,752		E52	843,752	122
123	Purchase of land and equipment		9,963					9,963		G52	9,963	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	9,026						9,026		E61	9,026	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	825,325						825,325		E61	825,325	127
128	Purchase of land and equipment		183,647					183,647		G61	183,647	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	486,374						486,374		E61	486,374	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation		348,176					348,176		E03	348,176	133
134	Purchase of land and equipment		28,600					28,600		G03	28,600	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	676	218,283					218,959		E61	218,959	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,321,401	1,632,421		0	0	0	2,953,822			2,953,822	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation		63,044	40,253				103,297		E89	103,297	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	287,442	125,794					413,236		E89	413,236	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation		7,450					7,450		E29	7,450	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	208,418						208,418		E89	208,418	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	495,860	196,288	40,253	0	0	0	732,401			732,401	154
155												155
156	TIF Rebates are expended out of the TIF Special											156
157	Revenue Fund within the Community and Economic											157
158	Development program's activity "Other"											158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF OTTUMWA		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
159	Section F — GENERAL GOVERNMENT											159	
160	Mayor, council and city manager — Current operation	608,414						608,414		E29	608,414	160	
161	Purchase of land and equipment	20,319						20,319		G29	20,319	161	
162	Clerk, Treasurer, financial administration — Current operation	677,737						677,737		E23	677,737	162	
163	Purchase of land and equipment	3,199						3,199		G23	3,199	163	
164	Elections — Current operation							0		E89	0	164	
165	Purchase of land and equipment							0		G89	0	165	
166	Legal services and city attorney — Current operation							0		E25	0	166	
167	Purchase of land and equipment							0		G25	0	167	
168	City hall and general buildings — Current operation	109,097						109,097		E31	109,097	168	
169	Purchase of land and equipment	2,690						2,690		G31	2,690	169	
170	Construction							0		F31	0	170	
171	Tort liability — Current operation		323,702					323,702		E89	323,702	171	
172	Other general government — Current operation		1,373,694					1,373,694		E89	1,373,694	172	
173	Purchase of land and equipment							0		G89	0	173	
174								0			0	174	
175								0			0	175	
176	TOTAL GENERAL GOVERNMENT	1,421,456	1,697,396	0	0	0	0	3,118,852			3,118,852	176	
177	Section G — DEBT SERVICE				4,884,978			4,884,978			4,884,978	177	
178								0			0	178	
179								0			0	179	
180								0			0	180	
181								0			0	181	
182	TOTAL DEBT SERVICE	0	0	0	4,884,978	0	0	4,884,978			4,884,978	182	
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183	
184	Airport		250,124					250,124			250,124	184	
185	Jefferson St Parking Lot		371,908					371,908			371,908	185	
186	Various					6,401,934		6,401,934			6,401,934	186	
187	Subtotal Regular Capital Projects	0	622,032			0	6,401,934	7,023,966			7,023,966	187	
188	— TIF CAPITAL PROJECTS — Specify										0	188	
189	Market St Bridge					1,524,135		1,524,135			1,524,135	189	
190	Quincy					120,340		120,340			120,340	190	
191								0			0	191	
192	Subtotal TIF Capital Projects	0	0	0	0	1,644,475	0	1,644,475			1,644,475	192	
193	TOTAL CAPITAL PROJECTS	0	622,032	0	0	8,046,409	0	8,668,441			8,668,441	193	
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	13,442,372	9,360,890	40,253	4,884,978	8,046,409	0	35,774,902			35,774,902	194	
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195	
196												196	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF OTTUMWA		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation									E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							4,423,573		E80	4,423,573	201
202	Purchase of land and equipment							1,534,344		G80	1,534,344	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation							1,602,697		E81	1,602,697	216
217	Purchase of land and equipment							110,367		G81	110,367	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation							1,029,177		E94	1,029,177	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF OTTUMWA		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								5,010,544	E89	5,010,544	238
239	Purchase of land and equipment								386,444	G89	386,444	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								14,097,146		14,097,146	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	13,442,372	9,360,890	40,253	4,884,978	8,046,409	0	35,774,902	14,097,146		49,872,048	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	1,133,376	9,606,085				63,075	10,802,536	2,039,312		12,841,848	255
256	Internal TIF loans/repayments and transfers out			856,712				856,712			856,712	256
257				0				0			0	257
258	TOTAL OTHER FINANCING USES	1,133,376	9,606,085	856,712	0	0	63,075	11,659,248	2,039,312		13,698,560	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	14,575,748	18,966,975	896,965	4,884,978	8,046,409	63,075	47,434,150	16,136,458		63,570,608	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable	5,787	25,113				30,182	61,082			61,082	263
264	Restricted		10,272,886	-200,321	1,676,598	3,876,078	751,944	16,377,185			16,377,185	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	3,146,191						3,146,191			3,146,191	267
268	Total Governmental	3,151,978	10,297,999	-200,321	1,676,598	3,876,078	782,126	19,584,458			19,584,458	268
269	Proprietary								10,831,039		10,831,039	269
270	Total ending fund balance June 30, 2016	3,151,978	10,297,999	-200,321	1,676,598	3,876,078	782,126	19,584,458	10,831,039		30,415,497	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	17,727,726	29,264,974	696,644	6,561,576	11,922,487	845,201	67,018,608	26,967,497		93,986,105	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF OTTUMWA Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$				Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$	
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		10,858,359	
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	
2. Sewer utility	19U 19,218,336	29U 917,428	39U 2,693,500	49U 4,555,000	49U	49U 12,887,264	49U	I89 505,565	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U 5,972,500	29U 0	39U 720,000	49U	49U 5,252,500	49U	49U	I89 128,534	
9. GO	19U 10,090,000	29U 0	39U 2,037,500	49U 8,052,500	49U	49U	49U	I89	
10.	19U	29U	39U	49U	49U	49U	49U	I89	
11.	19U	29U	39U	49U	49U	49U	49U	I89	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	35,280,836	917,428	5,451,000	12,607,500	5,252,500	12,887,264	0	634,099	
B. Short-term debt		Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents					
Assessed Valuations by Levy Authority and County, AY2014/FY2016									
Actual valuation -- January 1, 2014				\$	970,894,448		x .05 = \$		48,544,722
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset	Bond and interest funds (a)		Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31	W61					
	\$		\$						
			4,375,005	28,042,500		32,417,505			
REMARKS								V98	